

State of Florida



Public Service Commission
CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: September 9, 2014
TO: Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk *GP*
FROM: Clarence Prestwood, Chief of Surveillance & Rate Filings, Division of Accounting & Finance
RE: Docket No. 110264-WS - Application for increase in water and wastewater rates in Pasco County by Labrador Utilities, Inc.

Please add the following document to the docket file. This document was previously added to the docket file on July 16, 2012 as document number 04693-12; however, an issue with the scanner caused a portion of the document to be cut off.

RECEIVED--FPSC
14 SEP -9 AM 11: 22
COMMISSION
CLERK

**SUNDSTROM,
FRIEDMAN & FUMERO, LLP**

Attorneys | Counselors



766 NORTH SUN DRIVE
SUITE 4030
LAKE MARY, FLORIDA 32746

PHONE (407) 830-6331
FAX (407) 830-8522

www.sfflaw.com

July 16, 2012

VIA E-FILING

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 110264-WS; Application for increase in water and wastewater rates in
Pasco County by Labrador Utilities, Inc.
Our File No.: 30057.199

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the Actual Rate Case Expense
Incurred, pursuant to Rule 25-30.436(6), Florida Administrative Code.

Should you or the Staff have any questions regarding this filing, please do not
hesitate to give me a call.

Very truly yours,

MARTIN S. FRIEDMAN
For the Firm

MSF/der
Enclosures

cc: Ms. Erin Aquilino, Senior Regulatory Accountant (w/enclosure) (via e-mail)

Labrador Utilities, Inc.
 Docket No. 110264-WS
 Test Year Ended: December 31, 2010

Schedule: B-10
 Page 1 of 1
 Preparer: Nicole Winans

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Estimated Hours	(5) Total Estimate of Charges by Firm	(6) Hours Paid as of 6.30.2012	(10) Total Charges 6.30.2012	(11) Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	\$ 200.00	25	5,000	18	3,600	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	150.00	15	2,250	0	-	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	150.00	400	60,000	253	37,988	Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	315.00	115	36,225	33	10,458	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	340.00	115	39,100	64	21,662	Legal Fees
6	Rose, Sundstrom & Bentley, LLP	n/a	-	-	7,000	n/a	7,321	Various Expenses (travel, photocopies, phone calls, \$4k filing fee) associated with legal fees
7	M&R Consultants	Frank Seidman	150.00	25	3,000	4	638	URI/Analysis, Assist w/ MFRs, data requests, audit facilitation
8	Public Service Commission	n/a	n/a	n/a	4,000	n/a	-	Filing Fee (included as an expense in RSR invoice)
9	Water Service Corp.	Various	various	multiple	87,027	n/a	38,975	All processes & procedures involved in preparing, filing and completing a rate case.
10	Water Service Corp.	n/a	n/a	n/a	5,000	n/a	2,287	Customer notices, postage
11	Water Service Corp.	n/a	n/a	n/a	3,200	n/a	273	Travel, Hotel/Accommodation, Rental Care, Airfare
12	Water Service Corp.	n/a	n/a	n/a	2,000	n/a	31	Temp Services
13	Water Service Corp.	n/a	n/a	n/a	12,000	n/a	120	Fed Ex & other misc.
14								
15	Estimate Through				\$ 267,602		\$ 123,381	
16								
17								
18	[X] PAA							
19	[] Commission Hearing							
20								
21	Amortization Period 4 Years							
22	Explanation if different from Section 367.0816, Florida							
23								
24	Amortization of Rate Case Expense:							
25								
26			(A)	(B)	(C)			
27			Water	Wastewater	Total			
28	Prior Unamortized Rate Case Expense (See note 1)							
29	Current rate case expense							
30	Total projected rate case expense							
31	Annual Amortization							
32			\$ 15,546	\$ 15,299	\$ 30,845			
33	Method of allocation between systems:							
34								
35	Customers (based on ERC Counts 12/31/10)							
36			766.50	754.30	1,520.80			
37	Percentage of average customers							
38			50%	50%	100%			
39	Resulting %							
40			50.40%	49.60%	100%			
41	Note 1.							
42	Expense included in the R5 and B6 Schedules as part of the Test Year expenses.							